IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTY NINTH DAY OF JULY TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 29593 of 1997

Between:

1 M/s. Narrow Tape Manufactures & Traders Association (Andhra Pradesh.) -4-3-352, Bank Street, Hyderabad-500095, rep. by its Secretary, Mr. S.M. Jain.
2 M/s. Arihant Elastics (P) Limited, Plot No. 20 (Part), I.D.A., Mallapur, Hyderabad - 501507, rep. by its Managing Director, Mr. S.M. Jain.

..... PETITIONER(S)

AND

1 The State of Andhra Pradesh, rep. by its Principal Secretary (Revenue), Secretariat Buildings, Hyderabad.
2 The Union of India, rep.by its Secretary, Ministry of Finance, New Delhi.
3 The Commissioner of Central Excise, Ministry of Finance, Government of India at Hyderabad.
4 The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus or any other appropriate Writ, Order or direction declaring that Explanation to the IV Schedule to the A.P.G.S.T. Act as introduced with effect from 8-2-1996 by Andhra Pradesh Act 27/1996 as illegal and unreasonable contrary to the scheme of Additional Duties of Excise (GOSI) Act 1957 and consequently declare that the narrow fabrics (tapes) manufactured by the 2nd petitioner and Members of the 1st Petitioner Association which are classified under chapter heading 5806.20 and 6002.10 of the I Schedule to the ADE Act cannot be subjected to sales tax as the Government of Andhra Pradesh is taking its share of revenue out of the proceeds under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, or; in the alternative direct the Central Government to enforce para 4 of the II Schedule in the Additional Duties of Excise (Goods of Special Importance) Act 1957 holding that the Government of Andhra Pradesh is not entitled to any share in the proceeds under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 in the financial years during which the Government of Andhra Pradesh has levied and collected sales tax on the goods in question which are classified under chapter heading 5806.20 and 6002.10 of the I Schedule to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.

Counsel for the Petitioners : MR.P.SRINIVASA REDDY.

Counsel for the Respondents : SPL GP FOR TAXES

The Court made the following :

ORDER : (Per Sri Bilal Nazki, J).

Counsel for Petitioners seeks permission to withdraw the Writ Petition. Recording the same, the Writ Petition is dismissed as 'withdrawn'.

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(BILAL NAZKI, J)

29th July, 2004.

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(S.ANANDA REDDY, J)

ajr.

To

1 The Principal Secretary, Government of Andhra Pradesh, (Revenue),

Secretariat Buildings, Hyderabad.
2 The Secretary, Ministry of Finance, Union of India, New Delhi.
3 The Commissioner of Central Excise, Ministry of Finance, Government of

India at Hyderabad.
4 The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

5 Two C.Cs. to the Special G.P. for Taxes, High Court buildings,

Hyderabad (O.U.T.)

6 Two C.D. copies.